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STATUTORY INSTRUMENTS

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**2020 No. 1559**

**The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020**

**PART 2**

**Miscellaneous Provisions and Amendments**

**Offset against excise duty resulting from movement of excise goods to Northern Ireland**

**93.**—(1) This Regulation applies where an excise duty point occurs in Northern Ireland as a result of the removal of excise goods (“the goods”) to Northern Ireland from Great Britain.

(2) Where the Commissioners are satisfied that UK excise duty has previously been paid in respect of the goods prior to their removal into Northern Ireland they may offset the amount of such payment against any excise duty that has become payable by reason of the occurrence of the excise duty point in paragraph (1).

(3) No repayment of excise duty in relation to the goods may be made under this regulation.

(4) For the purposes of paragraph (2) the Commissioners may require a person to comply with such conditions and provide such evidence of previous payment of UK excise duty in respect of the goods as the Commissioners may specify in a public notice.

**Remittance of excise duty**

**94.**—(1) This Regulation applies where excise goods have been transported from Great Britain to Northern Ireland for non-commercial purposes—

- (a) by a person (P) in P’s personal luggage; or
- (b) in any other such circumstances as may be specified by the Commissioners in a public notice.

(2) Where the Commissioners have offset the excise duty due against excise duty previously paid under regulation 93 they may remit any additional excise duty that remains payable upon application by a person who is liable to pay that duty.

(3) For the purposes of paragraph (2) the Commissioners may require a person applying for remittance of excise duty to comply with such conditions and provide such evidence as the Commissioners may specify in a public notice.

**Amendments to the Duty Stamps Regulations 2006**

**95.**—(1) The Duty Stamps Regulations 2006(1) are amended as follows.

(2) In regulation 3 (when a retail container must be stamped or must not be stamped) after paragraph (2) insert—

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(1) [S.I. 2006/202](#); there are amendments but none are relevant.

“(2A) A retail container of alcoholic liquor that is to be transported from Great Britain to Northern Ireland or vice versa via the Republic of Ireland shall not be treated as being exported for the purposes of paragraph (2).”.

(3) In regulation 34 (drawback of excise duty) for “unless the eligible claimant is a registered mobile operator” substitute—

“unless—

- (a) the eligible claimant is a registered mobile operator; or
- (b) the retail container of alcoholic liquor has been transported from Great Britain to Northern Ireland via the Republic of Ireland and has not been placed in a duty suspension arrangement.”.

### **Amendment to the Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019**

**96.**—(1) Regulation 3 (amendments to the Excise Goods (Drawback) Regulations 1995<sup>(2)</sup>) of the Excise Duties (Miscellaneous Amendments) (EU Exit) Regulations 2019<sup>(3)</sup> is amended as follows.

(2) After paragraph (1) insert—

“(1A) In regulation 3 (application) after “provided that” insert “(subject to regulation 3A)”.

(1AB) After regulation 3 insert—

#### **“Application – Northern Ireland**

**3A.** These Regulations also apply to excise goods chargeable with a duty of excise provided that those goods have been transported from Great Britain to Northern Ireland via the EU.”.

(3) In paragraph (5) (substitution of regulation 10) in the inserted regulation 10, after “documentary evidence of export” insert “and (in the case of claims in respect of goods that have been transported from Great Britain to Northern Ireland via the EU), payment of excise duty”.

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(2) S.I. 1995/1046; as amended by S.I. 2010/593.

(3) S.I. 2019/14.